

# **EXHIBIT B**

**CUSTOMER CLAIM**

Claim Number \_\_\_\_\_

Date Received \_\_\_\_\_

**BERNARD L. MADOFF INVESTMENT SECURITIES LLC**

In Liquidation

**DECEMBER 11, 2008**

Irving H. Picard, Esq.  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: Lay & Neville, LLP  
818-696-1999

HOME: \_\_\_\_\_

Taxpayer I.D. Number (Social Security No.)  
077-22-6939



1ZB096

ROBERT KEHLMANN  
2207 ROSE STREET  
BERKELEY, CA 94709

(If incorrect, please change)

**NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.**

\*\*\*\*\*

1. Claim for money balances as of December 11, 2008:

a. The Broker owes me a Credit (Cr.) Balance of

\$ N/A 0

b. I owe the Broker a Debit (Dr.) Balance of

\$ 0

c. If you wish to repay the Debit Balance,  
please insert the amount you wish to repay and  
attach a check payable to "Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC."  
If you wish to make a payment, it must be enclosed  
with this claim form.

d. If balance is zero, insert "None."

\$ 0

2. Claim for securities as of December 11, 2008:

**PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.**

	<u>YES</u>	<u>NO</u>
a. The Broker owes me securities	<u>✓</u>	<u></u>
b. I owe the Broker securities	<u></u>	<u>✓</u>
c. If yes to either, please list below:		

Date of Transaction (trade date)	Name of Security	<u>Number of Shares or Face Amount of Bonds</u>	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
<u>See November 30, 2008</u>			
<u>Account statement attached</u>			
<u>as Exhibit A</u>			

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

**information regarding any withdrawals you have ever made or payments received from the Debtor.**

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

**PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.**

**NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.**

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	<hr/>	✓
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	<hr/>	✓
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	<hr/>	✓
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	<hr/>	✓
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	<hr/>	✓
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	<hr/>	✓

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker. ✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Brian J. Neville, Esq., Law + Neville, LLP  
1412 Broadway, Suite 1407, New York, NY 10019

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.**

**THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.**

Date 5/19/09 Signature Robert Zehl POA 2100.4 W/AGREEMENT

Date \_\_\_\_\_ Signature \_\_\_\_\_

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

# LAX NEVILLE

BARRY R. LAX  
BRIAN J. NEVILLE  
DAVID S. RICH

SANDRA P. ESPINOSA

LAX & NEVILLE, LLP  
ATTORNEYS AT LAW

1412 Broadway, Suite 1407  
New York, NY 10018  
Tel (212) 696-1999  
Fax (212) 566-4531  
[www.laxnevile.com](http://www.laxnevile.com)

April 22, 2009

**VIA CERTIFIED MAIL**  
**RETURNED RECEIPT REQUESTED**

Irving H. Picard  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Avenue, Suite 800  
Dallas, TX 75201

RE: Zipora Wagreich, Trustee U/A DTD 11/6/90 /Bernard L. Madoff Investment Securities  
LLC

Dear Mr. Picard:

This firm represents Robert Kehlmann, as Power of Attorney for Zipora Wagreich, Trustee U/A DTD 11/6/90 ("Zipora Wagreich Living Trust") and has assisted him in preparation of the Zipora Wagreich Living Trust Bernard L. Madoff Investment Securities LLC ("Madoff Securities") SIPC Customer Claim Form. Enclosed herein you will find a completed Customer Claim Form for the Zipora Wagreich's Living Trust account. Additionally, below is a description of the relationship between the Zipora Wagreich Living Trust and Madoff Securities. The statements made in this letter are true and accurate to the best of our knowledge and belief, and are being provided to support the Zipora Wagreich Living Trust SIPC claims.

**LAX NEVILLE**

Irving H. Picard  
April 22, 2009  
Page 2 of 3

In or about 1993, Zipora Wagreich, as trustee, opened the Zipora Wagreich Living Trust account, and made contributions in the amount of \$100,000 to the account. Zipora Wagreich is a 99 year old widow, wheelchair bound and suffers from dementia. In recent years, Zipora Wagreich had been living in large part on the income from her accounts with Madoff Securities.<sup>1</sup> Now, due to the Madoff fraud, Zipora Wagreich is unable to remain at home and pay for her necessary living and medical expenses. She has been obligated to move into a nursing home and file a Medicaid application. Because of her age and health condition, Zipora Wagreich is unable to resume work. Her only current sources of income are social security benefits and a small reserve from the trust under the will of her husband, William Kehlmann. Zipora Wagreich exemplifies the severity, scope and hardship caused by the Madoff fraud. Please, any expedited determination of this claim is greatly appreciated.

Robert Kehlmann, as power of attorney, received account statements and confirmations from Madoff Securities reflecting the securities purchased and showing Zipora Wagreich held securities in the account. Attached hereto as Exhibit A is the Madoff Securities account statement for the Zipora Wagreich Living Trust account, dated November 30, 2008. Based upon the account statements and the confirmations, Zipora Wagreich at all times expected to have those securities in the Zipora Wagreich Living Trust account. The balance in the Zipora Living

---

<sup>1</sup> Robert Kehlmann, Trustee, of the Trust UWO William Kehlmann U/A DTD 1/23/65 ("William Kehlmann Trust") is simultaneously filing a SIPC Claim Form for the William Kehlmann Trust account with Madoff Securities. Robert Kehlmann opened the William Kehlmann Trust account for the benefit of his mother, Zipora Wagreich, under his father, William Kehlmann's will.

**LAX**  
~~N~~**NEVILLE**

Irving H. Picard  
April 22, 2009  
Page 3 of 3

Trust account as of the filing date is \$158,247.62. See the November 30, 2008 account statement as Exhibit A.

## **CONCLUSION**

Zipora Wagreich, Trustee U/A DTD 11/6/90 is seeking the full protection of SIPA for the account as follows:

- Account No: 1-ZB096-3-0 Zipora Wagreich, Trustee U/A DTD 11/6/90

Total = \$158,247.62

If there are any questions regarding this matter or if you require additional documents and information, please do not hesitate to contact me. Thank you.

Very truly yours,  
Lax & Neville, LLP

By:

Brian J. Neville

ENC.

# **EXHIBIT A**

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1J 8DT  
 Tel 020 7499 6222

885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

**BERNARD L. MADOFF**  
 MADF INVESTMENT SECURITIES LLC  
 New York  London

**ZIPORA WAGREICH**  
 TRUSTEE U/A DTD 11/6/90  
 25 SUTTON PLACE SOUTH APT 16C  
 NEW YORK NY 10022

PAGE  
 1

PERIOD ENDING  
 11/30/03

YOUR TAX PAYER IDENTIFICATION NUMBER  
 \*\*\*\*6939

YOUR ACCOUNT NUMBER  
 1-ZB095-3-0

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/1/2	126			BALANCE FORWARD		7,487.65	
1/1/2	90			1359 WELLS FARGO & CO NEW	29.800	3,759.60	
1/1/2	78			1861 HEWLETT PACKARD CO	34.900	3,144.00	
1/1/2	51			5685 WAL-MART STORES INC	55.830	4,357.74	
1/1/2	189			6187 INTERNATIONAL BUSINESS MACHS	87.270	4,452.77	
1/1/2	207			10011 EXXON MOBIL CORP	72.880	13,781.32	
1/1/2	99			10513 INTEL CORP	14.510	3,011.57	
1/1/2	135			14839 JOHNSON & JOHNSON	59.580	5,901.42	
1/1/2	72			19164 J.P. MORGAN CHASE & CO	38.530	5,205.55	
1/1/2	42			23490 COCA-COLA CO	44.660	3,217.52	
1/1/2	78			27816 MCDONALDS CORP	55.370	2,326.54	
1/1/2	285			32142 MERCK & CO	28.550	2,229.90	
1/1/2	144			36468 MICROSOFT CORP	21.810	6,226.85	
1/1/2	57			40794 ORACLE CORPORATION	17.300	2,496.20	
1/1/2	33			53772 PEPSICO INC	56.410	3,217.37	
1/1/2	243			54274 APPLE INC	100.780	3,326.74	
1/1/2	57			58098 PFIZER INC	16.940	4,125.42	
1/1/2	108			58600 ABBOTT LABORATORIES	54.610	3,114.77	
1/1/2	39			62424 PROCTER & GAMBLE CO	64.080	6,924.64	
1/1/2	75			62926 AMGEN INC	59.160	2,308.24	
1/1/2	180			66750 PHILLIP MORRIS INTERNATIONAL	43.600	3,273.00	
1/1/2	60			67252 BANK OF AMERICA	21.590	3,893.20	
1/1/2	195			71076 QUALCOMM INC	33.770	2,028.20	
				71578 CITI GROUP INC	12.510	2,446.45	
				CONTINUED ON PAGE		2	

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1 8DT  
 Tel 020 7438 6222

885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

**BERNARD L. MADOFF**  
 INVESTMENT SECURITIES LLC  
 New York  London

**ZIPORA WAGREICH**  
 TRUSTEE U/A DTD 11/6/90  
 25 SUTTON PLACE SOUTH APT 16C  
 NEW YORK NY 10022

PAGE  
 2

M

PERIOD ENDING  
**11/30/08**  
 YOUR TAX PAYER IDENTIFICATION NUMBER  
**\*\*\*\*\*6939**

YOUR ACCOUNT NUMBER  
**1-78096-3-0**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/12	45	108	75402	SCHLUMBERGER LTD	49•480	2,227•60	
1/12			75904	COMCAST CORP CL A	16•510	1,787•08	
1/12	213		79728	AT&T INC	27	5,759•00	
1/12	54		80230	CONOCOPHILLIPS	52•510	2,837•54	
1/12	36		84054	UNITED PARCEL SVC INC CLASS B	52•040	1,874•44	
1/12	219		84556	CISCO SYSTEMS INC	16•730	3,671•87	
1/12	63		88380	U S BANCORP	29•530	1,862•39	
1/12	75		88882	CHEVRON CORP	73•430	5,510•25	
1/12	36		92706	UNITED TECHNOLOGIES CORP	53•160	1,914•76	
1/12	381		93208	GENERAL ELECTRIC CO	19•630	7,494•03	
1/12	102		97032	VERIZON COMMUNICATIONS	30•410	3,105•82	
1/12	9		97534	GOOGLE	337•400	3,036•60	
	100,000		23965	U S TREASURY BILL DUE 2/12/2009	99•936	99,936•00	
				2/12/2009			
				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV	31•18	
				DIV 11/12/08			
				FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	53,562•00	
				FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	17,071•00	
				FIDELITY SPARTAN U S TREASURY MONEY MARKET	DIV	2•10	
				DIV 11/19/08			
				CONTINUED ON PAGE	3		

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1 3DT  
 Tel 020 7493 6222

885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

**BERNARD L. MADOFF**  
 INVESTMENT SECURITIES LLC  
 New York  London  
 MADF

**ZIPORA WAGREICH**  
 TRUSTEE U/A DTD 11/6/90

**25 SUTTON PLACE SOUTH APT 16C**  
 NEW YORK NY 10022

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TAN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT		AMOUNT CREDITED TO YOUR ACCOUNT
						PRICE	AMOUNT DEBITED TO YOUR ACCOUNT	
/19	25,000		17,071	53967 FIDELITY SPARTAN U S TREASURY MONEY MARKET DUE 03/26/2009	1 99.926	24,981.50		17,071.00
/19	1,080		58406	3/26/2009 FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	1,080.00		
			53003	NEW BALANCE		15,869.46		
				SECURITY POSITIONS	MKT PRICE			
				AT&T INC	28.560			
				ABBOTT LABORATORIES	52.390			
				AMGEN INC	55.540			
				APPLE INC	92.670			
				BANK OF AMERICA	16.250			
				CHEVRON CORP	79.010			
				CISCO SYSTEMS INC	16.540			
				CITI GROUP INC	8.290			
				COCA COLA CO	46.870			
				COMCAST CORP	17.340			
				CL AL				
				CONOCOPHILIPS	52.520			
				EXXON MOBIL CORP	80.150			
				GENERAL ELECTRIC CO	17.170			
				CONTINUED ON PAGE	4			



885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

ZIPORA WAGREICH  
 TRUSTEE U/A DTD 11/6/90

25 SUTTON PLACE SOUTH APT 16C  
 NEW YORK NY 10022

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1J 8DT  
 Tel 020 7493 6222

PAGE: 4  
 PERIOD ENDING: 11/30/08

YOUR TAX PAYER IDENTIFICATION NUMBER: 1-7B096-3-0  
 YOUR ACCOUNT NUMBER: \*\*\*\*\*6939

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	90			GOOGLE	292.969		
	207			HEWLETT PACKARD CO	35.280		
	51			INTEL CORP	13.800		
	135			INTERNATIONAL BUSINESS MACHS	81.600		
	99			J.P. MORGAN CHASE & CO	31.650		
	42			JOHNSON & JOHNSON	58.580		
	78			MCDONALDS CORP	58.750		
	285			MERCK & CO	26.720		
	144			MICROSOFT CORP	20.220		
	57			ORACLE CORPORATION	16.090		
	243			PEPSICO INC	56.700		
	75			PFIZER INC	16.430		
	108			PHILLIP MORRIS INTERNATIONAL	42.160		
	50			PROCTER & GAMBLE CO	64.350		
	45			QUALCOMM INC	33.570		
	1,080			SCHLUMBERGER LTD	50.740		
	63			FIDELITY SPARTAN	1		
	36			U.S. TREASURY MONEY MARKET			
	25,000			U.S. BANCURP	26.980		
	36			UNITED PARCEL SVC INC	57.600		
				CLASS B			
				U.S. TREASURY BILL			
				CLASS B			
				DUE 03/26/2009			
				3/26/2009			
				UNITED TECHNOLOGIES CORP			
				CONTINUED ON PAGE	5		

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061

BERNARD L. MADOFF  
INVESTMENT SECURITIES LLC  
New York  London

ZIPORA WAGREICH  
TRUSTEE U/A DTD 11/6/90

25 SUTTON PLACE SOUTH APT 16C  
NEW YORK NY 10022

Affiliated with  
Madoff Securities International Limited  
12 Berkeley Street  
Mayfair, London W1J 8UT  
Tel 020 7493 6222

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT CREDITED TO YOUR ACCOUNT	
						AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				VERIZON COMMUNICATIONS WAL-MART STORES INC WELLS FARGO & CO NEW	32.650 55.880 28.890		
				MARKET VALUE OF SECURITIES SHORT			
				158,247.62			

Affiliated with  
Madoff Securities International Limited  
12 Berkeley Street  
Mayfair, London W1J 8DT  
Tel 020 7493 6222

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York  London  
  
MADF

**ZIPPORA WAGREICH**  
TRUSTEE U/A DTD 11/6/90

25 SUTTON PLACE SOUTH APT 16C  
NY 10022  
NEW YORK

PERIOD ENDING  
**11/30/08**

PAGE  
**6**

YOUR TAX PAYER IDENTIFICATION NUMBER  
**\*\*\*\*\*6939**

YOUR ACCOUNT NUMBER  
**1-78096-3-0**

BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
<b>YEAR-TO-DATE SUMMARY</b>						
<b>DIVIDENDS</b>						
<b>GROSS PROCEEDS FROM SALES</b>						
					<b>1,048.01</b>	<b>815,161.93</b>



885 Third Avenue  
 New York, NY 10022  
 (212) 230-2424  
 800 334-1343  
 Fax (212) 838-4061

ZIPORA WAGREICH  
 TRUSTEE U/A DTD 11/6/90

25 SUTTON PLACE SOUTH APT 16C  
 NY 10022  
 NEW YORK

Affiliated with  
 Madoff Securities International Limited  
 12 Berkeley Street  
 Mayfair, London W1 8DT  
 Tel 020 7493 6222

11/30/08  
 PAGE 1

YOUR TAX PAYER IDENTIFICATION NUMBER  
 1-13096-4-0  
 4\*\*\*\*\*6939

TYPE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
112		3	45120	BALANCE FORWARD			7,488.00
112		3	49446	S & P 100 INDEX NOVEMBER 460 CALL S & P 100 INDEX NOVEMBER 450 PUT	15.800 17.800		4,737.00
119		3	35550	S & P 100 INDEX DECEMBER 430 CALL	26		7,797.00
119		3	39875	S & P 100 INDEX DECEMBER 420 PUT	30		9,003.00
119		3	44200	S & P 100 INDEX NOVEMBER 460 CALL	3		903.00
119		3	48325	S & P 100 INDEX NOVEMBER 450 PUT	37		11,097.00
				NEW BALANCE			15,870.00
				SECURITY POSITIONS			
		3		S & P 100 INDEX DECEMBER 430 CALL	23.300		
		3		S & P 100 INDEX DECEMBER 420 PUT	16.500		
				MARKET VALUE OF SECURITIES			
				LONG	6,950.00	SHORT	6,990.00-